G. R. S. IX-5]

Previous references
Rec 23-20 8/6-2
" 128-208 Stry (Municipal)

Later references
Rec 143-22(1-2)
Rec 147-28 & 6 1-2

192

File No. 73-20
Serial Nos 3 547

GENERAL AND REVENUE SECRETARIAT

Serial Nos 3-547

Part B for February 1922

SUBJECT

Bye laws for the levy of Professional Tax in the Quilon Town

to the Dy Collector Quilon
G.O No 1480 of 23.2.22
Returning the bye laws

WD 1833—GPE—16,925—23-7-21

GENERAL AND REVENUE SECRETARIAT.

(Mk)

NOTES

File No 73 of Ra

FILE HEADING

Bye-laws

From The President Innikera from Mc Bannerji

To No. 206 Dated 6th Dec. 1920 Received 14th Dec. 20

Diary No. 4602	Enclos	Spare Copies	Serial No. 3

BRIEF ABSTRACT OF LETTER

States that he will change meeting to adopt the Byelaws framed by the Chairkallapan Municipality the Govt of Presidency town as suggested in this office No-R 4602/mb 73-20 2 dated 19th October 1920.

NOTES AND ORDERS

1) The byelaws framed by the Chairkallapan Municipality which by the new Amendment Act was asked to submit appear to be identical with those of Madras and Bijapur Probably the modifications that were proposed in Madras and Bijapur will apply to Innikera as well If approved a draft on the same lines will be noted for Govt orders.

2) Please submit with draft objections if any received after 15th inst

But now when the Chairkallapan rules allowed to become law stated

8
4 12 21

NOTES—First Sheet.

G R. S III 2.

General and Revenue Secretariat | File No. 73 of 1920

Serial No

Flag T

~~Some time ago~~

4) The papers relating to the Chickballapur Mcty are put up for refee.

Some time ago the Mysore Mcty published their draft byelaws and sought sanction of Govt Certain observations were made in this office and the Mcty were advised to revise their byelaws in the light of these remarks When the draft byelaws published by the Mcty Chickballapur happened to be more or less identical the modifications that ~~were~~ had been suggested in the case of Mysore were suggested in the case of Chickballapur also

5) In the present case the Tumkur Mcty has adopted the byelaws of the Chickballapur Mcty the suggestions that were offered to the Chickballapur Mcty may be offered to the Tumkur Mcty too

6) The draft to put up on the same lines as in the case of Chickballapur or Mysore (have been followed)

7) Recd for approval & orders

NLR 11/1/21 (Rev Secy)

8) 22/1/21

Appd Imue

lee 27.1.21

NOTE—4 Contn sheet

G R. S. III-2,

General and Revenue Secretariat

Mc File No. 73 of 1920

(3)

Serial No	
4	To the President Tumkur Town No R 85 13 d/31.1.21 Suggesting certain modifi requests that the draft bylaws ma be revised in the light of the remarks made thereon.
5	From the Deputy Comm^r, Tumkur Dt, No MC 290 of 1920-21 dated 20-4-21 Submitting the revised Rules and Bylaws framed by the Tumkur Town Mcl ~~for~~ regarding the provi sion thereof, requests sanction of Govt thereto 1) The suggestions that were made have been accepted and accordingly rules and bylaws have been framed under 46(c) and 46(j) of the Mc Reg^n 2) Since the Regulation does not autho rise the levy of fines for non payment of rules, it is laid down under the Bylaws ~~Rules~~ were framed that "failure to furnish the information called for will forfeit the right to contest the amount fined by the Mcl" 3) Filed with a draft G.O. sanctioning the 27/4/21 Mc

NOTE—Contn sheet.

(4 R. S. III-2)

General and Revenue Secretariat

Ml File No 73 of 1920

(4

Serial No.

12 Bye-law s appears to be ultra vires The Mpl Council cannot take away the right of every citizen to Appeal against the assessment under Sec 86 Mpl Regn The Mpl Council have lost sight of the fact that while the infringement of a Rule is not punishable by fine, that of a bye-law is & can be so punished This may be pointed out to the Mpl Council and their attention drawn to Sec 48 cl (1) last sentence which authorises the infliction of a fine in such cases

Hon Secy

Hon
30 4

6345/12/5/4

2nd member)

11 5 24

It is a rule of Etiquette which the municipality wants to enforce & therefore and it does not require the passing of a bye-law which contemplates an appeal to a different body as is the case now. What the municipality

Note—Contn sheet

G R S III-21

(5

General and Revenue Secretariat

G & R File No. 73 of 1920.

Serial No

1 Mr. Lewis discusses the Municipality case which is found to form an integral part of Cuttack. But there is no necessity for a fresh case & Mr. Reed in his proceedings has adopted in such cases a short cut down in Cuttack by selling. It may be noted as in its place a formal decision for withdrawing a fresh may be prepared & recorded. But before this case may be closed what provision has been made by the Municipality a Municipal Municipalities for withdrawing this rule.

Hold

13/5

Bangalore City Medl has not proposed to levy profession tax. The bye-laws relating to the profession tax which Mysore City may ask before the Government Chitra - bullapur of the only instance where bye-laws regarding profession taxes have been sanctioned by the Govt and the file relating thereto is put up for reference on some other connection. It was not possible to ascertain what provision has been made in the British rules for

A provision for a fine if Rs 100 for

Has not been received yet (This has been called for by further questions).

× only Rules sanctioned I think & bye-laws called for

Rejs vide file putup)

Consult Secretariat LSG manuals etc (concluded).

× copies called for by this member should be obtained

Hold

NOTE—Contn. sheet 2 5/5

General and Revenue Secretariat

File No. 73 of 19 21

Serial No

infringement of rules and for giving false information is made in the model rules relating to the rules in the United Provinces of Agra and Oudh other British rules do not seem to have framed rules of by-laws regarding taxes on professions trades etc

Para 11/6/21

Vide notes on the linked file comparing these by-laws with the I T Rules The Rule (in those rules) prescribing a fine of upto Rs 50/- may be adopted here also

(the bases, but t.) under inspire why by-laws their have been appeared here appeared

Second Member) 16/6/21

As personally directed by the Rao Saheb I scrutinized the by-laws with those of the Chairmanships under issue & found them correct I have made some general alterations according to the Rath by-laws

X

G. R. S. III-2.

General and Revenue Secretariat

File No. 73 of 1928

Serial No

G. R. S III 2]

4029/3830 8

General and Revenue Secretariat | File No. 78 of 1920

Serial No.

bye-laws under Sec 68(1) & rules under Sec 68(2) for the Corp of Madras prepared by Sanction has to be accorded to both. The Presdt in his letter dated 4 3 22 states that the whole question has been before the public for a long time & requests sanction to the Bye-laws & Rules to notice calling for objections to the bye-laws & Rules in the model — ified form has been issued by the Hd

Submitted for orders whether the draft bye-laws & Rules may be sanctioned & fresh publication insisted upon

28/1 (3rd Member) 3/1/22

3883/4/2

TSR 3/1

Please see remarks against para 3 of the rules & instruct at once

16/2/22

Vide note Contd in the next page

16/2

16/2/22

16/2

NOTE—Contn sheet

3830

G R S III-2,

General and Revenue Secretariat | Al File No. 73 of 1922

Serial No

Submitted with reference to last para in connection with the remarks of the member against Rule 3

Chapter VII is a mistake for chap VIII. The pencil addition re Bye laws under 8(j) suggested by the above Rule may be altogether omitted as the said Bye laws do not relate to Collection of tax at all. The addition seems to have been proposed in accordance with the Corresponding Rule 3 of the sanctioned Rules in the two Cases submitted to approve a Cess but up.

K + Y.

KP. 16/2/22 (3rd Member) 17/2/22

Lut 17/2/22

4104/1922

The Bye laws & rules as revised may be approved

Lut 17/2 Ley

Issue 18/2/22

7 To, The DC Tumkur No L4824/21

Approves of the Rules and Bye law framed for the levy of professional tax,

NOTE—Contn sheet

110

Office of the Tumkur Town Municipal Council,
Tumkur, Dated, the 6th December 1920

From
Ananda Rao, Sirsi, Esquire, B A.,L.L.B.,
President of the Tumkur Town Municipal Council, Ml 73-20-3
Tumkur.
D N° 4602
14-12-20

To
G. Aravamuda Iyengar, Esquire, B A ,B.L .
Secretary to Government of His Highness the Maharaja of Mysore,
(Revenue Department) Bangalore.

(Through the Deputy Commissioner, Tumkur District)

Sir,

With reference to your letter No R 4668 Ml 73-20-2 dated 1st October 1920 addressed to the Deputy Commissioner, I have the honour to state that the Council has resolved to adopt the Bye-laws framed by the Chickkaballapur Municipality regarding the levy of Professional tax as suggested therein

2. A copy of the resolution of the Council is herein enclosed and I request that orders of Government may be obtained early for its levy

I have the honour to be,
Sir,
Your Most Obedient Servant,

For President,
Tumkur Town Municipal Council

NKN.

Forwarded with compliments

[redacted]

Deputy Commissioner,
Tumkur District.
9-12-1920

1920-21

From The
President,
[redacted] Town Municipal Council.

To [redacted]
Secretary to
(Revenue Department)

Dated
Despatched the [redacted] December 1[redacted]
Received
General No. I. 206
No
Enclosure No One

[redacted] Question for
of Professional tax in the [redacted]
Town Municipality, as per
framed by the Municipalities
[redacted].

Ml 73-20-3

(42

Proceedings of the V adjourned meeting of the Tumkur Town Municipal Council held on Monday the 29th November 1920 in the Sri Krishnarajendara Town Hall at 8 A M

Present.

1. Y. Rama Rao, Esqr., B A., Vice-President
2. Mr.H. Venkataramaiya, B.A.,B.L.,
3. The District Medical Sanitary Officer, Tumkur District
4. Mr J.S Kannaiya Setty
5 ,, H. Ramakrishnaiya
6 ,, T.C. Revanna
7. ,, B. [illegible]
8 ,, Rev. H.H. Newham
9. ,, Abdulnabhikhan Sahaib
0. ,, A K. Mylarappa

Absent.

11. Ananda Rao, Sirsi, Esquire, B A ,L L B , President
12 Mr. K. Ranaga Iyengar, B A ,L L B ,
13 ,, Namaramaiya Setty
14 ,, MahamGangadaharappa
15. ,, G. Channaverappa
16. ,, MahamadYusuffSahaib
17 ,, C.Krishna Rao, B A B L ,
18. The Executive Engineer, Tumkur Division.
19. Mr. A.Nagarajappa
20. ,,B. Kesersingh

X X X X

X X X X

V1. Letter No. R 4668 Ml. 73-20-2 dated 1st Octr,1920 from the Revenue Secretary to the Deputy Commissioner Tumkur District, requesting to intimate whether there is any objection of the Municipal Council to adopt the Bye-laws framed by the Chickkaballapur Municipality regarding the introduction of Professional taxes

Resolved that there is no objection to adopt the Bye-laws framed by the Chickkaballapur Municipality in this connection

X X X X

X X X X

Sd/ Y R a m a R a o
President

"E X T R A C T

For President
Tumkur Town Municipal Council

R. S. VI—G/32]

SUBJECT Sanction of Govt to the levy of professional taxes on the Shops &c in Mdu

Diary No. of letter replied to 4602

General and Revenue Secretariat,

the 191

Date of issue 31/1/24

Signed by Mr. S Srinivasaiyar

Section: M.G.

File No. 73 of 1920

Serial No 4

No K. 8513 w/ 31/1/24

To The President Tirukkoyilur
Tiruvannamalai

Sir,

With ref to your letter no 206 dated the 6th Dec 1920 submitting for sanction of Govt the resolution of the MB in to draft the Rules framed by the Chuckalayapuram Mehre on levy of tax on professions, arts &c under Section 46 (i) of the MM Act I am directed to observe as

over

Com/ml

4)

follows:

~~1) Rule 3 and 4 of the amended~~
~~may be omitted~~

2) Rules 7, 8, 10 and 11 have to form part of byelaws under section ~~46(1)~~ 50(1) of the Regulations as their object is to enforce supply of information rendering liability to tax and may therefore be removed from the rules now framed under section 46

3) Rule 12 does not appear to be in an appropriate place and it may be inserted in place of Rule 4 above after deletion. to be Deleted

4) Rule 14 is ultra vires as the regulations does not authorise the levy of fines for infringement of rules under section 46 —

5) The rules may therefore be revised in the light of the

List of enclosures.

Copied by

Examined by

(15

GRS 27]

GENERAL AND REVENUE SECRETARIAT

(Continuation sheet draft form

above remarks and remb-
-mitted in duplicate, necessary
byelaws being framed in
respect of the provisions regd
to enforce the supply of
information regarding
liability to assessment—
I have etc
he
28/12/1
~~22(1)(2)~~ Rev Secy

~~AM~~
dl 12.20
hd

Office of the Deputy Commissioner,
Tumkur District,
Dated Tumkur the 20th April 1921.

From

Ananda Rao S Hirai, Esquire, B A , LL B ,
Deputy Commissioner, Tumkur District, TUMKUR

D N° 7962
25-4-21

To

M Ramaswamaiya, Esquire, B A , B L ,
Secretary to the Government of His Highness
the Maharaja of Mysore, Revenue Department,
BANGALORE

Rev 73-20-5

Sir,

I have the honour to forward herewith letter No 442 dated 13th April 1921 from the President of the Tumkur Town Municipality together with its enclosures and to request the sanction of Government to the Rules and Byelaws referred to therein

I have the honour to be
Sir,
Your most obedient servant,

For Deputy Commissioner
Tumkur District

1920-21

From

The Deputy Commissioner,

Tumkur District.

To

The Secretary to Government

Revenue Department, BANGALORE

Dated the 20th April 1921

Despatched

Received 22 APR 1921

General No

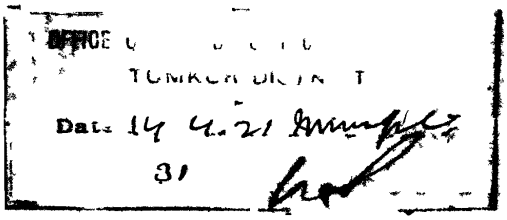
No.

Enclosure No

Requesting to obtain the sanction of Government to the Rules and Bye-Laws framed by the Tumkur Town Municipality for the introduction of the profession tax

Encl to ml 73-22 S-

17



1920-21

From

The President

Tumkur Town Municipal Council

To

The Secretary to Government of

~~Bangalore~~, Revenue Department, Bangalore

Dated the 11th April 1921

Despatched 13. 4 1921

Received

General No 442
No

Enclosure No one file

Requesting sanction for the introduction of Professional taxes in the Tumkur Town Municipality

&&&&&&&&&&&&&&&&

89

Office of the Tumkur Town Municipal Council,

Dated, Tumkur, the 11th April 1921

From

K Rangiengar, Esqr., B A., L I B.
President, Tumkur Town Municipal Council
Tumkur

To

B. Ramaswamaiya, Esquire, B A , B.L. ,
Secretary to the Government of His Highness the Maharaja
of Mysore, Revenue Department, Bangalore
(Through the Deputy Commissioner, Tumkur District)

Sir,

With reference to your letter No P 8513/M1 73-20-4 dated 31st January 1921, I have the honour to state that the changes proposed in the letter were discussed in the Municipal meeting held on 26th February 1921 and it was resolved that the rules may be passed with the technical alterations as suggested therein

2 The rules submitted to you have now been divided into two portions One of these falling under section 46 i) and the other falling under section(48j) . The rule regarding the levy of fines, as suggested in the letter under reference, is deleted and in its place a clause to the effect that failure to furnish the informations called for will forfeit the right to contest the amount fixed by the Municipality The alterations are only technical in their nature and as the whole question has been before the public for the last two years, I request that sanction to the rules and Byelaws now framed by the Council may kindly be accorded early

3 A copy of the resolution of the Council is herein enclosed

I have the honour to be,

Sir,

Your most obedient servant,

President

TR

Mc 73 80

(19

eedings of the 8th general meeting of the Tumkur Town Municipal Council held on Saturday the 26th February 1921 in the SriKrishnarajendra Town Hall at 8 A M.

****

Present.

1. Rangd Iyengar, Esqruire, B.A., I I B , President
2. Y Rama Rao, Esqr., B.A. (Vice-President)
3. S.Narayana Prasad Esqr. District Medical & Sanitary Officer
4 B Kesarsing, Esqr., Retired Amildar
5 Rev H H Newham
6 B Mallappa Esqr ,
7. A Nagarajappa, Esqr ,
8 Mahammad Yusuff Sahib,Esqr.,
9 K Gangappa,Esqr ,
10 Makam Gangadharappa Esqr
11. A.K Mylarappa,Esqr ,

Absent.

12 Ananda Rao, Sirsi , Esqr , B A , I L B , Deputy Commissioner
13 C Vizayarangam Naidu, Esqr , Executive Engineer
14 H Venkataramiah, Esqr , B A , B I ,
15 C Krishna Rao,Esqr , B.A , B L ,
16 H Ramakrishnaiah Esqr ,
17 G Channaveerappa, Esqr ,
18 Abdulnabhikhan Sahib Esqr ,
19 T C Revanna,Esqr ,
20 J S Kanniah Setty, Esqr ,

X X X

XIV Letter No R 8513 M1 73-20-4 dated 31-1-21 from the Revenue Secretary to Government to the President regarding the introduction of professional taxes with the note of the Vice-President

Resolved that the rules be passed with the technical alterations

Sd/ K Rangiengar

President

* Extract*

Per President

Tumkur Town Municipality

Rules framed under section 46(1) of the Municipal Regulation for the assessment and collection of professional taxes

1. In the rules the word person shall include a firm, company or association

2. Every person, who within the Tumkur Town exercises any profession, art, trade or calling or holds any Office or appointment bringing him within one or more of the classes of persons specified in the schedule appended to these rules shall pay tax at the rates specified in the said shedules as payable by persons of the class in which such person is placed

3 The tax shall be payable half yearly in advance in July and January in every year and shall be collected in accordance with the procedure laid down in Chapter [illegible] of the [illegible]

n

tax under these rules in respect of any half year in which he has exercised a profession, art trade or calling or held an Office or an appointment for a period of less than sixty days within the down

5 The tax leviable under these rules from a firm, company or association or undivided Hindu family may be levied from any member of that firm, company or association or family

6 When a person exercises more than one profession, art, trade calling or holds more than one Office or appointment whether under the same name or different names the tax shall be calculated on his total annual income or profits from all such sources

7 On or before 1st January and 1st July every year, an assessment list in the appended form shall be prepared The procedure laid dow

of the Municipal Regulation regarding assessment of a rate on buildings or lands shall apply mutatis mutandis in respect of assessment of this tax This list will be subject to revision half yearly or yearly as may be decided by the Council

8 (1) Any person who has paid the tax for the whole half year and who ceases during such period to be liable to assessment shall be entitled to a refund of not less than half the assessment provided that no such remission shall be granted unless notice in writing of the fact of his having given up the profession, art, trade or calling or Office or appointment has been given to the President of the Municipal Council and that no remission or refund shall take effect for any period previous to the day of the delivery of such notice

(ii) The burden of proving the facts entitling any person to claim relief

under this rule shall be upon him

Schedule

(Section 59 clauseX) Tax on arts, Professions, Trades and callings

Class I

Every person holding any Office or appointment public or private or employment in any capacity, whose pay, salary or pensions amounts to Rs2000/- a month or upwards and every person falling under any of the following denominations, whose income is estimated to amount to Rs 2000/- a month or upwards -

yearly

I) Carrying on business as a company

(II) Abkari Renter, Wholesale and Retail Traders and Manufacturers of every Kind, contractors, Shipowners Boatowners, Auctioneers and Commission Agents Rs 100/-

(III) Bankers, Money lenders, Money changers and Pawn brokers

(IV) Editors and Proprietors of News papers

(V) Dubashes, Under writers, Brokers and dealers in securities Shares or Bill of Exchange

(VI) Practising Barristers, Advocates High Court Vakils Solicitors, Attorneys, Pleaders and Law agents

(VII) Practising Medical Practioners of all kinds including Hakims and Vaidyas

(VIII) Dentists and veterinary Surgeon

ects and Civil Engin ns

(XI) Keepers of hotels, Lodging houses, Boarding Houses or Billard-saloons.

(XII) Builders and Surveyors

(XIII) Owners of Mills, Warehouses, Printing Presses, Oil Presses, Cotton Presses and other Presses and factories of all kinds

(XIV) Professional artists, Photographers, Actors, Owners or Managersof circus or Theatrical Companies, Musicians and dancers

(XV) Dealers in animals or vehicles and owners or keepersof livery stables or hackney or carriages

(XVI) Artizans.

Class II.

Every person described in Class I whose pay, salary, or pension amounts or whose income is estimated to amount to Rs.1500/- a month or upwards Rs.75

Class III

Every person described in class I, whose pay, salary or pension amounts or whose income is estimated to amount to Rs. 1000/- a month or upwards. ... . Rs. 50/-

Class IV.

Every person described in class I whose pay, or salary or pension amounts or whose income is estimated to amount to Rs. 500/- a month Rs.25/- or upwards

Class V — Yearly

Every person described in class I whose pay, salary or pension amounts or whose income is estimated to amount to Rs. 300/- a month or upwards Rs12/-

Class VI.

Every person described in class I, whose pay, salary or pension amounts, or whose income is estimated to amount to Rs. 200/- a month or upwards .. Rs 8/-

Class VII

Every person described in class I whose pay, salary or pension amounts or whose income is estimated to amount to Rs 100/- a month or upwards Rs. 4/

Class VIII

Every person described in class I, whose pay, salary or pension amounts or whose income is estimated to amount to Rs 50/- a month or upwards Rs 2/-

Class IX

Every person described in class I whose pay, salary or persion amounts or whose income is estimated to amount to Rs 30/- a month or upwards Re 1/-

Note -The above classification is sub-

provisions, namely -

Proviso 1 - No owner of a cotton press shall be placed in any class below class IV

Proviso 2- No whole sale trader, ship owner, Banker Dubash, Barrister, Advocate, High Court Vakil, Soliciter, Atterney, Architect, Civil Engineer, Will owner or Factory owner shall be placed in any class below class VI

Proviso 3 - No Abkari renter(other than a mere liquor shop keeper), Editor or proprietor of a news paper Under writer, Broker or other dealer in securities, shares or Bills of Exchange, and no first grade pleader Medical Practitioner(other than a Hakim or Vaidyan), Dentist or Veterinary Surgeon shall be placed in any class below class VI.

Proviso 4 No boat owner Auctioneer Money lender Second grade Pleader, Vakil, Law agent, Owner or farmer of a Market Toll Farmer, Keeper of a hotel, Lodging house Boarding house or Billard-saloon, and no Builder, Surveyor or Owner of a Ware house or Press(other than a cotton -press or oil press) shall be placed in any class below class VII

Division No. 27

Serial No	Name of party.	Assessment number in previous year		Occupation	Address	Monthly or annual income or other basis of assessment.	New assessment.			
		Number.	Amount				Cleared	Amount	Raised	Number
1	2	3	4	5	6	7	8	9	10	
			No. Raised			Not Paid		Raised		

[signature]
President

[signature]
Secy

Tumkur Town Municipality

Bye-laws framed under section (48) of the Municipal Regulation for ~~the levy of professional taxes~~ and recovery ~~thereof~~

(1) On the requisition of the Municipal Council or of such person or persons as may be authorised by them from time to time in this behalf, ~~every~~ person exercising any profession, art trade or calling or holding any office or appointment, shall, within ~~such reasonable period as shall be specified in~~ the requisition be bound to furnish a statement under his signature in writing in the form appended to these rules, showing his income or profits for the required year or years

(2) The Municipal Council or such person or persons authorised by them in this behalf may in like manner require (1) ~~the~~ owner or occupier of any building or land within the town Municipal limits ~~to~~ furnish within ~~a specified time~~ a statement in writing containing

containing the names of all persons occupying such building or land and specifying the profession, art, trade or calling, Office or appointment of every such person,

11 (2) Every employer or the Head or Secretary or any public or private Office or of a firm or company shall within the 15th July of every year furnish a specified time, a list in writing of the names of all persons in his employ or in the employ of such Office firm or Company with a statement of salary or income of each of the same

(b) to furnish the above particulars shall be furnished also in regard to any incorporated company of which such employer Head or Secretary as the case may be is the agent

14. Notwithstanding anything in these rules bye-laws — every person commencing to exercise any profession, art trade or calling or to hold any Office or appointment in the Town Municipal limits, who has not been required to furnish a return under rule 1 bye-law shall within thirty d

information

4

30

Tumkur Town Municipality.

True return furnished by .....

as to his liability to ~~Profession~~ tax ~~for the year~~.

Name and address of party.	Nature of profession, art, trade or calling followed or office or appointment held	Date from which professionate is followed.	Monthly income included in the last return.	During the current year.	Remarks
1	2	3	4	5	6

Signature of the party.

of the fact to the President, Town Municipal Council.

IV. (iv) · Every person liable to the tax and who shall change either the designation of his firm or the nature of his profession, ~~art~~ trade or call Office or appointment or his place of business shall, within thirty days of such change give intimation thereof to the President, Town Municipal Council

(5) Failure to furnish the required information called for will forfeit the right to ~~xxxxxx~~ contest the amount fixed by the Municipality

for furnishing ~~the~~ information which is wanting, each ~~person~~ liable will be ~~penalised~~ from which copy ~~entitled~~ to his [illegible]

Confirmed
for President
1/1

Copy
31/1/32

(G R S VI-71]

SUBJECT

Diary No of letter replied to 2295

General and Revenue Secretariat

( )

the 191

Date of issue 23 2 22

Signed by Mr. D C S

May this be

i Printed ?

ii treated as a standing order ?

iii published in the Gazette English Part ?

iv translated ?

v placed at the disposal of the press ?

vi published in the Gazette Kannada Part ?

Section M

File No 73-20

Serial No. 7

Proceedings of the Government of His Highness the Maharaja of Mysore

Read—

Correspondence ending with letter No. Misc 290 20-21 dated the 20th April 1921 from the Director requesting sanction to Rules framed under Sec 68(1) of the Basel Regn for the levy of taxes on professions trades & callings and Bye laws framed under Sec 68(4) of the same Regulation for enforcing the supply of information regarding landed property to their taxes

Order No. L 4840

The Rules & Bye-laws are approved as such